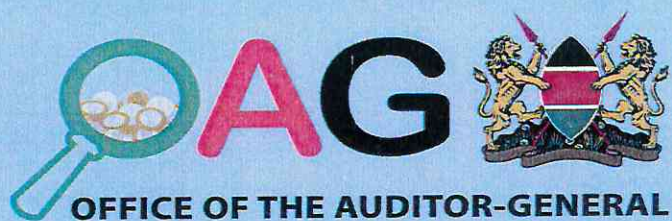


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL COUNCIL FOR POPULATION
AND DEVELOPMENT**

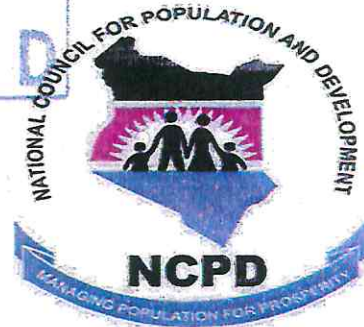
**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

07 FEB 2023

RECEIVED



NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING

30TH JUNE 2022

**Prepared in accordance with the Accrual Basis of Accounting Method under the International
Public Sector Accounting Standards (IPSAS)**

National Council for Population and Development (NCPD)
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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The National Council for Population and Development was established as a State Corporation on 29th October, 2004 through the legal Notice No. 120 contained in the Kenya Gazette Supplement No. 68 and the National Co-ordinating Agency for Population and Development (Amendment) Order, 2011. NCPD is represented by the Cabinet Secretary for The National Treasury and Economic Planning who is responsible for the general policy and strategic direction. NCPD is governed by a Board of Directors which is responsible for the general policy and strategic direction of the Council.

(b) Principal Activities

The principal activity/mission/mandate of the National Council for Population and Development is to:

- Analyse population issues and develop policies related to population
- Provide leadership and mobilize support for population programmes including coordinating population programmes implemented by different organizations
- Assess the impact of population programmes and make recommendations arising from such assessments
- Assist other organizations in dealing with population issues
- Identify and advise on population issues that may not be adequately or appropriately dealt with by the Government
- Advocate for political and other support to address population issues.

“Population issues” mean:

- a) Issues that relate to, arise from, or influence mortality, reproduction or migration; and
- b) Other issues that relate to population; “Population Programmes” means programmes addressing population issues.

The Council has a Board whose membership is drawn from key Government Ministries handling population related issues, civil society and private sector organizations. A Chairman, who is appointed by the President for a period of three (3), years, heads the Board. The Director General, who is appointed by the Board, is the Chief Executive Officer of the Council and the secretary to the Board.

Vision of the Council

Quality Population for a Prosperous Kenya

Mission of the Council

To Provide Excellent Leadership in Population Policy Development and Its Implementation for Sustainable Development

Objectives of the Council

Strategic Objective 1:

To coordinate implementation of population policies and programme and integration of population variables in development planning at national and county levels

Strategic Objective 2:

To align the population policy with national, regional and international agenda

Strategic Objective 3:

To provide evidence based information for decision making

Strategic Objective 4:

To create awareness on population and development issues

Strategic Objective 5:

To enhance advocacy for the support of P&D policies and programmes

Strategic Objective 6:

To Improve financial, human capacity and internal systems for the implementation of population programme

Strategic Objective 7:

To Improve NCPD visibility

Core Values

Evidence based, Professionalism, Integrity, Inclusiveness, Flexibility

(c) Key Management

The National Council for Population and Development's day-to-day management is under the following key organs:

- Director General (CEO)
- Senior Management

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

NO	Designation	Name
1	Director General (CEO)	Dr. Mohamed A. Sheikh
2	Director Technical Services	Peter Arisi Nyakwara
3	Director Corporate Services	Margaret Muthoni Mwangi
4	Deputy Director Finance & Accounting	John Makau Kimwele
5	Chief Internal Auditor	Susan Njeri Meshack
6.	Chief Supply Chain Management	William O. Ochola
7	Chief Public Relations Officer	Dr. Francis Mwangela

(e) Fiduciary Oversight Arrangements

The Board of the National Council for Population & Development has the overall fiduciary responsibility of providing oversight and policy direction and ensuring that all activities are in the best interest of the Council. They have a fiduciary duty of due care, skill and diligence.

The Board has appointed the Audit and Risk Committee which meets quarterly. The Audit committee is charged with oversight of financial reporting and disclosure. Committee members are drawn from members of the council's Board of Directors, with a chairperson selected from among the committee members

The committee is responsible for oversight of the financial reporting process, and receipt of audit results both internal and external. The committee assists the Board of Directors fulfil its corporate governance and overseeing responsibilities in relation to the council's financial reporting, internal control system, risk management system and internal and external audit functions. Its role is to provide advice and recommendations to the Board within the scope of its terms of reference / charter.

The Council has Finance and Administration and Technical Committees whose membership is drawn from the Board of Directors. The Finance and Administration committee offers advice and guidance and leadership of financial matters, Human resource and any other

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matters that require direction. The Technical committee provides guidance and leadership on technical Population matters and reviews the activities and programmes.

(f) Entity Headquarters

P.O. Box 48994-00100
Chancery Building
Valley Road
Nairobi, KENYA

(g) Entity Contacts

Telephone :(254) 2711600
E-mail: info@ncpd-ke.org
Website: www.ncpd-ke.org

(h) Entity Bankers

1. ABSA Bank of Kenya
Hurlingham Branch
P.O. Box 30074
GPO 00100
Nairobi, Kenya

2. NCBA
Mama Ngina Branch
P.O Box 30437
00100 - Nairobi
Kenya


(i) Independent Auditors

The Auditor General
Office of Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya




(j) Principal Legal Adviser



The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya




2. THE BOARD OF DIRECTORS/COUNCIL

Ref	Directors	Details
1.	 <p>Hon. David Ngugi, HSC, MBA, ACII, AIIK Board Chair</p>	<p>Hon. David Ngugi holds a Masters Degree in Strategic Management from Moi University and currently serves as the Board's Chairperson.</p> <p>He brings to the Board a wealth of experience in governance and strategic Management</p>
2.	 <p>Amb. Mohamed Mahat (Member)</p>	<p>Ambassador Mohamed Mahat is a distinguished Diplomat.</p> <p>He has served as Kenya's Ambassador in various States and is currently stationed at Ministry of Foreign Affairs.</p> <p>Amb. Mohamed Mahat is the current Secretary General for SUPKEM.</p> <p>He Brings to the Board a wealth of experience in Public sector and International relations.</p>
3.	 <p>Rev. Chris Kinyanjui Kamau (Member)</p>	<p>Rev. CS Chris Kinyanjui Kamau is a member of the Anglican Church of good standing, ordained to priesthood at the Anglican Diocese.</p> <p>He is an advocate of the High Court of Kenya and Holds a Masters in law.</p> <p>He is currently the General Secretary at the National Council of Churches of Kenya (NCK).</p> <p>He brings to the Board experience in leadership and corporate governance.</p>



<p>4.</p>	 <p>Ms. Jacinta Mutegi. (Member)</p>	<p>Jacinta Mutegi has extensive experience in health sector management.</p> <p>She holds a Master’s in Organizational Development from the United States International University as well as a Masters of Arts in project management from the University of Nairobi and a Bachelors of Environment from Kenyatta University.</p> <p>She currently serves as the Executive Secretary for the Conference of Catholic Bishops– (KCCB).</p> <p>She brings to the Board experience in overseeing high level strategic partnerships, advocacy and network coordination of health services.</p>
<p>5.</p>	 <p>Ms. Anne Ileri (Member)</p>	<p>Anne Ileri is an accomplished legal and Gender specialist.</p> <p>She earned her LL. B hons degree from Moi University in Kenya and has a post graduate diploma in Legal studies from the Kenya School of law. She is a member of the Kenyan Bar and has nine years post admission experience. Anne has also earned a post graduate diploma in human rights and gender equality from Uppsala University in Sweden.</p> <p>She is currently the Chief Executive Director of FIDA Kenya. Anne Brings to the Board a wealth of experience in human rights and gender equality.</p>

6.	 <p>Mr. Fredrick Mujumba (Member)</p>	<p>He is an accomplished, capable and result driven Educationist with 14 years experience as a technical teacher.</p> <p>He holds a Post Graduate Diploma in Leadership Development in ICT and Knowledge Society Masters of Business Administration degree (Finance) and Bachelor's Degree in Technology Education (Electrical).</p> <p>He currently serves at the Ministry of Education in the General, Early learning and Basic Education department.</p> <p>He brings to the Board a wealth of experience in leadership development and ICT.</p>
7.	 <p>Dr. Charles N. Lange (Member)</p>	<p>Dr. Charles N. Lange is a research specialist in Biodiversity, Ecology and Entomology.</p> <p>He is currently the Deputy Director for Environmental Planning and Research Coordination at the National Environment Management Authority (NEMA), Kenya.</p> <p>He brings to the Board a wealth of experience in research and environmental planning that is key population development.</p>
8.	 <p>Dr. Jane Makau (Member)</p>	<p>Dr. Jane Makau holds a Master of Business Administration and Bachelor of Arts degree in Business Management from University of Sunderland United Kingdom. She was awarded a Higher National Diploma in Business; Business & Technology Education (BTEC) and other awards as best, seasoned women Entrepreneur in Kenya</p> <p>She is a fellow member of institute of Directors in Kenya.</p> <p>She has successfully served as chair of the NWHSA's Strategy Technical and</p>




		<p>Business Development Committee, Audit Committee and Finance Committee in board of National Water Harvest and Storage.</p> <p>Dr. Jane Makau is Currently the Chairperson of The Betting Control and Licencing Board. She brings to the Board a wealth of experience in governance and strategic Management</p>
<p>9.</p>	 <p>Dr. Patrick Amoth, EBS (Member)</p>	<p>Dr. Patrick Amoth is a medical doctor with a Masters of Medicine (MMed) degree in Obstetrics/Gynecology from University of Nairobi.</p> <p>He is currently the Director General for Public Health at the Ministry of Health Kenya and serves as a Board Member at the World Health Organization.</p> <p>He brings to the Board a wealth of experience in developing national guidelines on standards of health care for both clinical and community health practice in Reproductive health.</p>
<p>10</p>	 <p>Mr. Waweru Kamau (Member)</p>	<p>Mr. Waweru Kamau works in the State department of Economic Planning and represents the Principal Secretary.</p>


<p>11</p>	 <p>Ms. Isabella Ndolo (Member)</p>	<p>Isabella Ndolo is a Development and Gender Practitioner</p> <p>She Hold a Bachelors Degree in Development, Leadership and Management from St. Paul’s University and currently pursuing a Masters in Gender and Development at Kenyatta University.</p> <p>She is currently the CEO Maendeleo Ya Wanawake Organization (MYWO).</p> <p>She brings to the Board Wealth of experience in Community Development and Gender Equality.</p>
<p>12.</p>	 <p>Mr. James Kimonye (Member)</p>	<p>Mr. James Kimonye is a Kenyan national and a corporate executive with a wealth of experience in both private and public sectors having been in service since 1985 in different capacities. He served in notable organisations including the Kenya Bureau of Standards, Samaki industries, the CEO of Kenya Food Processors and Exporters and the CEO of Kenya Meat Commission among others.</p> <p>He is a biochemist from University of Nairobi and the University of Reading in United Kingdom, and a member of various professional bodies</p>
<p>13.</p>	 <p>Dr. Mohamed Sheikh</p> <p>Director General/Secretary to the Board</p>	<p>Dr. Mohamed Sheikh is a Medical Doctor. He holds a Masters Degree in International Public Health and a second Masters in Maternal and Child health.</p> <p>He previously served as the Head of Family Health Department, Ministry of Health Kenya and also served as the provincial director of medical services, North Eastern province of Kenya</p>

3. MANAGEMENT TEAM

X	Management	Qualification	Area of responsibility
1.	 Dr. Mohamed Sheikh	Masters in International Public Health Masters in Maternal & Child Health	Director General
2.	 Peter Arisi Nyakwara	Masters in Demography	Director Technical Services
3.	 Margaret M Mwangi	Masters of Business Administration - Finance	Director Corporate Services

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4.	 <p>CPA John Makau Kimwele</p>	<p>Masters of Science Finance and Investment (MSc- Finance)</p> <p>Bcom-Accounting</p> <p>Member of ICPAK</p>	<p>Deputy Director Finance and Accounting</p>
5.	 <p>Susan Njeri Meshack</p>	<p>Masters of Business Administration – Finance Member of ICPAK</p>	<p>Chief Internal Auditor</p>
6.	 <p>William O. Ochola</p>	<p>Post. Grad. Dip in Procure, BA Economics</p>	<p>Supply Chain Management</p>

7.	 Francis Mwangela	Masters of Arts – Communication Studies	Chief Public Relations Officer
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4. CHAIRMAN'S STATEMENT

The 2021/22 Financial Year was momentous for the Council, we recorded tremendous progress towards realizing our mandate. The Council implemented the four (4) key results areas namely Programme Coordination on population issues, Research and Policy development, Advocacy and Public Education and Institutional Capacity as per the Council's Strategic Plan (2018-2022). We note with appreciation the efforts of the management in provision of strategic leadership to the Council.

The adoption of the proposed Population Policy for Sustainable Development by the Cabinet Session on 12th May, 2022 is among the major strides in the year. This policy, once tabled in the National Assembly and adopted as a Sessional Paper will be key to the Country in the realization of Kenya Vision 2030 to enhance quality of life of the entire population. The Policy emphasizes the shift to a sustainable human development paradigm which places population at the centre of all development strategies and plans.

The focus of coordinating, implementing and engaging with stakeholders with a view to fulfilling our mandate is notable especially in the implementation of the ICPD25 Kenya Country Commitments. We recall with appreciation that in 2019, Kenya hosted the Nairobi Summit on ICPD25 and our commitment was to develop a score card on achievements made every year. As a Board, we are glad that the Council led the nation and key partners to mark the 2nd Anniversary of the ICPD25. We are hopeful this continues every year to mark the milestones realized in the commitments for the good of the people of Kenya.

At global level, the Council engaged in various forums drawing attention on population issues, notably the signing of the FP2030 Commitments and the Memorandum of Understanding on Family Planning commodities between Government and Family Planning Development partners where the Government committed to fully finance FP commodities by the year 2026. NCPD also participated in the 55th UN session of the Commission on Population and Development which recommended the need to harness the youth potential to spur socio-economic development and ensure women have the same prospects and opportunities as men. It is noteworthy that Kenya is represented by NCPD in the Executive Committee Board of Partners in Population and Development (PPD) and has participated in implementation of PPD activities within the framework of ICPD and SDGs.

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We encourage the Council to continue playing its rightful role in research on population and development. In particular, the Board is keen on the research on Changing Family Structure in Kenya whose findings will have policy impacts on family well-being and stability. The data from this study will also ensure repositories of information that will allow for effective decision making.


Hon. David Ngugi
Board Chairman

Date:6/02/2023.....

5. REPORT OF THE DIRECTOR GENERAL

The period, 2021-2022 was one of the most remarkable and eventful seasons of the Council while in pursuit of her mandate as the leading institution in coordination of implementation of Population Program in Kenya. The Council is privileged to position itself in the action front lines on behalf the Government.

During the period, population and development agenda found positions locally, nationally and internationally. It is my pleasure to note that during the same period, NCPD received recognition award by Daima Trust Foundation as one of the most inclusive public corporate bodies in Kenya. This award was achieved following the ranking by the PSC on Values and Principles during the 2020-2021. The council was ranked number 3 by the Public Service commission on compliance with the principles.

At the International and regional fronts, Council represented the Kenya in several regional and international meetings including the South PPD meetings and at the 55th United Nations Commission on Population and Development Conference in New York in April, 2022.

I note with appreciation that the council continued to track and monitor the implementation of the ICPD25 Country commitments in the year; we held several county targeted dissemination fora for the commitments.

A notable activity held by the Council in collaboration with NACC, in the year is the Regional and county commissioners National Dialogue in April, 2022 in Mombasa. This forum held discussions around the 'Triple Threat'; Teenage Pregnancy, new HIV/Aids infections and Sexual and Gender Based Violence among the young people. The Council takes note that this forum as a path to addressing the issue of triple threat right from the village level. We are hopeful that this multi sectoral approach will be key in realizing results and overall realization of the some of the ICPD25 Kenya country commitments.

During the period, NCPD Management achieved major milestones including, Research on changing family structure being undertaken, finalization of the NCPD Bill, adoption of the Population Policy for sustainable development by the cabinet, development of the Population Health and environment Policy and Partnership guidelines and the signing of the Family Planning (FP) 2030 Commitments. NCPD Management remains committed to ensuring realisation of the vision, Mission and Mandate the Council. We are looking forward to a productive year 2022/23.

Financial Statements

The Financial Statement for the financial year 2021/2022 is NCPD's record of financial transactions, obligations and value of assets. The accounts are submitted having been discussed and approved by the Board. During the 2021/2022 Financial Year, the Council received a government grant of Kshs 322,960,001 for its operations. It also received additional resources of Kshs 22,000,000 from Development partners for scheduled development activities. The Board was fully briefed and updated, on the financial implications, of the programmed activities of the Council, and appraised on any constraints. With regard to the efficiency of the operating systems, the Board did note and appreciate the adoption by management of a computerized financial management system. Overall, the Board was satisfied that the Council's financial operations were prudent and generally satisfactory.

Results

In its efforts to raise additional funds, engaged a number of development partners to support its programmes. The Government of Kenya maintained its financial support for programmed activities. However, the Council still requires additional funding to fully achieve its mandate and follow the new constitution, by devolving its services to all the Counties.

Staff Recruitment and its Implications

Early in 2019, the Council commissioned a study to review and recommend appropriate staff levels, job designations and remunerations by Ministry of Public Service and Gender. The report was completed and the council is in the process of seeking the necessary approvals to facilitate implementation. During the 2021/2022 Financial Year, the Council continued to implement the recommendation on the Salaries and Remuneration Commission on the affected offices. The Council is still lobbying for more funds to recruit personnel for key positions at the headquarters and the forty-seven counties, which are not currently funded.


Dr. Mohamed A. Sheikh
Director General

Date:


**6. STATEMENT OF NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT
 PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/2022**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

The National Council for Population (NCPD) has three results areas/key issues and seven strategic objectives within its current Strategic Plan for year 2021/2022 FY. These results areas/key issues are indicated in the table below:

Table 1: NCPD Strategic Issue/Key Result Area and Objectives, FY 2021/2022

Key Result Area/Key Issue	Strategic Objectives
Programme Coordination on Population Issues	1. To coordinate implementation of population policies and programme and integration of population variables in development planning at national and county levels
Research and Policy Development	2. To align the population policy with national, regional and international agenda
Advocacy and Public Education	3. To provide evidence based information for decision making
	4. To increase awareness on population and development issues
	5. To enhance advocacy for the support of Population and Development policies and programme
Institutional Capacity	6. To improve financial, human capacity and internal systems for the implementation of the population programme
	7. To improve NCPD visibility

National Council for Population and Development (NCPD) develops its annual work plans based on the above results areas/key issues. Assessment of the Board Performance against its annual work plan is carried out on quarterly basis. The Council achieved its performance targets set for FY 2021/2022 period for its four results areas/key issues as indicated in the table below:

Table 2: NCPD Strategic Issue/Key Result Area, objectives, key performance indicators, activities and achievements FY 2021/2022

Strategic Issue/Key Result Area	Outputs	Objective (s)	Key Performance Indicators	Activities	Achievements 2021/22
Programme Coordination on Population Issues	Policies/briefs/position papers /Strategies/Guidelines/ plans/reports on Population issues including DD Coordination Strategy for Kenya prepared and disseminated	To coordinate implementation of population policies and programme and integration of population variables in development planning at national and county levels	Number of Policies/briefs/position papers/Strategies/Guidelines/ reports/ plans Number of ICPD 25 Kenya country commitments coordinated and reports	Develop and disseminate Policies/briefs/position papers/Strategies/Guidelines/ reports/ plans Develop a progress report on the implementation of ICPD25 Kenya Country Commitments	10 Policies/briefs/position papers/Strategies/Guidelines/ reports/ plans developed and disseminated One report prepared and disseminated in high level national forum
Research and Policy Development	Population Policy for National Development reviewed and a draft prepared Key stakeholders trained on Population Issues	To align the population policy with national, regional and international agenda To provide evidence based information for decision making	Existence of draft National Population Policy No. of national and county government officers and NCPD Staff trained on Population Projections, research and data analysis	Undertake a review of the Population Policy for National Development (sessional PAPER Number 3 of 2012) Conduct training of key stakeholders on population issues	Draft National Population Policy developed through a consultative process involving all the stakeholders 15 officers drawn from Key stakeholders trained on Population Issues

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<p>Advocacy and Public Education</p>	<p>Advocacy and sensitization on Population and Development issues undertaken at national and county levels</p>	<p>To increase awareness on population and development issues</p>	<p>Number of advocacy and sensitization Reports</p>	<p>Undertake Advocacy and sensitization on Population and Development issues at national and county levels</p>	<p>Advocacy and sensitization on Population and Development issues undertaken at national and county levels and 69 reports prepared</p>
<p>Institutional Capacity</p>	<p>financial, human capacity and internal systems for the implementation of the population programme improved</p>	<p>To enhance advocacy for the support of P&D policies and programme</p>	<p>Number of Networks on Population and Development at national and County level</p>	<p>Undertake Establishment and strengthening of the Population and Development networks at national and county levels</p>	<p>Population Networks at county levels.</p>
<p></p>	<p></p>	<p>To improve financial, human capacity and internal systems for the implementation of the population programme</p>	<p>Number of NCPD Staff trained on various skills Number of ICT hardware and software acquired</p>	<p>Undertake training of NCPD Staff on various skills Undertake procurement of an assortment of hardware and software</p>	<p>80 NCPD staff trained on various skills to 5 computers, procured to improve service delivery at NCPD Headquarter and County offices</p>
<p></p>	<p></p>	<p>To improve NCPD visibility</p>	<p>Amount of internal and external resources mobilized</p>	<p>Undertake resource mobilization activities</p>	<p>22M KES Mobilized and NCPD Resource mobilization strategy developed</p>
<p></p>	<p>NCPD Visibility Improved</p>	<p></p>	<p>Existence of NCPD Brand book Existence of documentaries, social media accounts</p>	<p>Develop/review NCPD Brand Book Undertake the development of documentaries and use of social media to disseminate messages on Population and development</p>	<p>NCPD Brand book reviewed and developed PHE documentary, NCPD Annual report developed and 50 messages shared through various media channels including the radio, TV and social media</p>

7. CORPORATE GOVERNANCE STATEMENT

Separation of Duties

The independence of the Board from the Council's management is ensured by the separation of the functions of the Chairman and Director General and a clear definition of their responsibilities in the Board Charter. This helps the Council achieve an appropriate balance of power, increased accountability and improved decision making.

Responsibilities of Directors

Ultimately, the Board determines the Council's strategic objectives, values, key policies and procedures in accordance with best practice. It is responsible for establishing and maintaining the overall internal controls of financial, operations and compliance functions as well as monitoring performance of the executive management.

The Board has delegated the authority for day to day management of the Council to the Director General. However, it retains overall responsibility for the Council's financial performance, compliance with laws and regulations, risk management and monitoring of its operations as well as ensuring competent management of the Council's business.

The Board sets the strategic intent of the Council, its objectives and values. It ensures that procedures and policies are in place to protect the Council's assets and reputation. The Board reviews the strategic direction and adopts strategic plans proposed by Management

Board Composition

The Board of directors comprise of a non-executive chairman who is an independent director, two other independent directors, and ex-officio members whose membership is drawn from key Government Ministries handling population related issues, civil society and private sector organizations. A Chairman, who is appointed by the President for a period of three (3), years, heads the Board. The Director General, who is appointed by the Board, is the Chief Executive Officer of the Council and the secretary to the Board.

The directors have a wide range of skills and experience and each offers independent judgment and knowledge to Board discussions.

The members of the Board were:

- | | | |
|------------------------|---|----------|
| i. Hon. David Ngugi | - | Chairman |
| ii. Amb. Mohamed Mahat | - | Member |
| iii. Dr. Charles Lange | - | Member |
| iv. Ms. Jacinta Mutegi | - | Member |

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v. Rev. Chris Kinyanjui Kamau	-	Member
vi. Dr. Jane Makau	-	Member
vii. Mr. Fredrick Mujumba	-	Member
viii. Mr. Waweru Kamau	-	Member
ix. Ms. Isabella Ndolo	-	Member
x. Ms. Anne Ireri	-	Member
xi. Mr. James Kimonye	-	Member
xii. Dr. Patrick Amoth. EBS	-	Member
xiii. Dr. Mohamed Sheikh	-	Director General

Board Meetings – Information for Directors

The directors are given appropriate and timely information on key activities of the Council regularly and on request in order to carry out their roles. Specifically, the Directors are provided with all available information in respect of items to be discussed at a meeting of the Board or committee prior to the meeting. The Board members have open access to management through the Chairman and Director General. Regular presentations are, made by management to the Board. Board Committees and directors may seek briefing from management on specific matters as well as seek independent professional advice.

Board Meetings Calendar

Folio	Board Committees	Meeting 1	Meeting 2	Meeting 3	Meeting 4	Extra ordinary
1	Audit, Risk and Compliance	07/10/22	11/01/22	04/08/22	7/07/22	
2	Finance and Administration	06/10/22	10/01/22	04/11/22	8/07/22	09/29/21
3	Technical and Human Resources	05/10/21	07/01/22	04/12/22	06/07/22	
4	Full Board	12/10/21	13/01/22	04/13/22	14/07/22	09/29/21

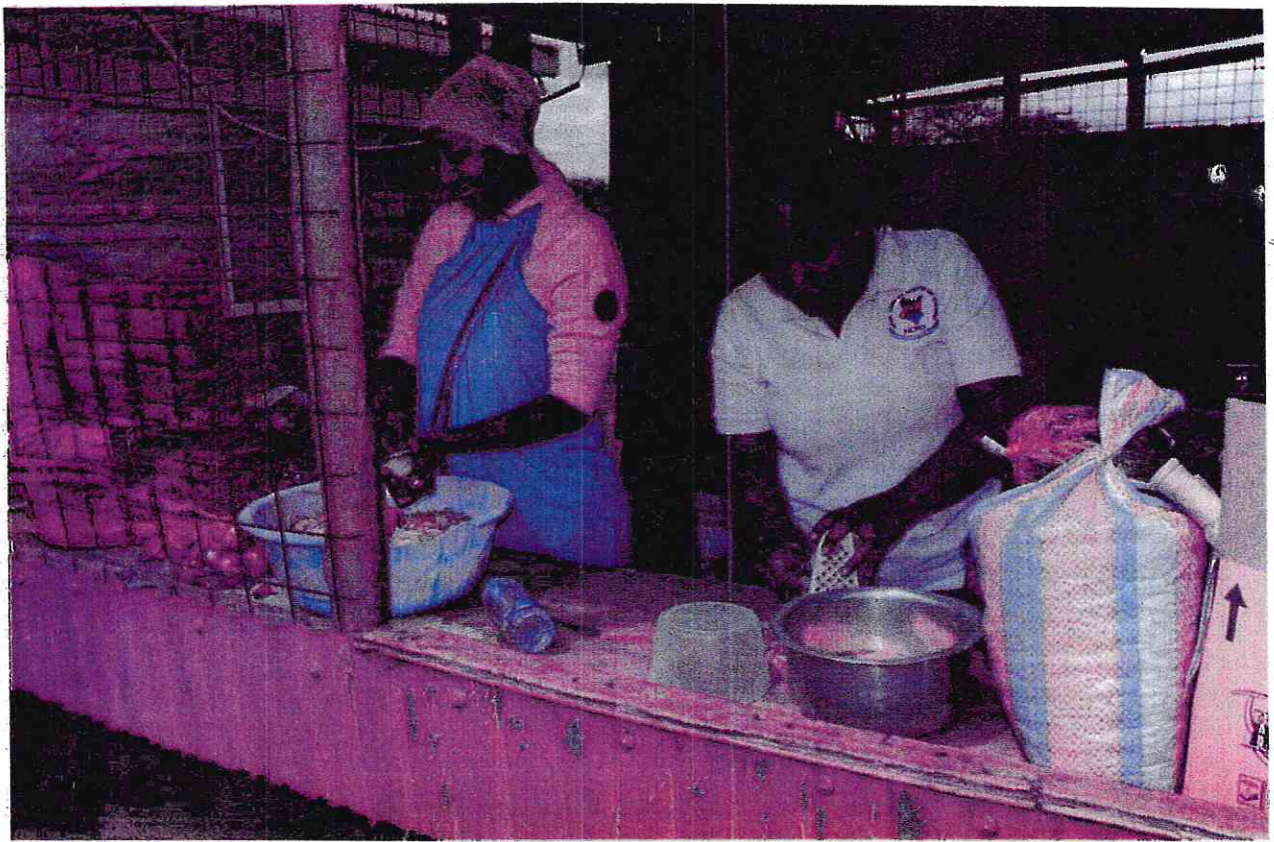
Oversight Role of the Board

The Board provides strategic direction with a focus on consistent performance in an atmosphere of transparency and accountability whilst reviewing and monitoring proper corporate governance.

The Board retains full and effective control over the Council and monitors Management's implementation of the plans and strategies it sets. It ensures ethical behaviour and compliance with relevant laws and regulations, audit and accounting principles, corporate policies and procedures and the Code of Ethics. It strives to act above and beyond the minimum requirements and benchmark performance against best practices.

In accordance with the principles of good corporate governance, each Director undertakes to always act in the best interest of the Council and exercise his/her power in the execution of duties in good faith and acts with care and prudence.

Each director is fully aware that the Board is responsible for determining the Council's vision, mission and values, deciding its strategic objectives, ensuring establishment of the organizational structure and procedures to achieve the objectives, ensuring effective control over the Council and accounting to its stakeholders.



(Courtesy of the entire team CSR at Nanana education and rescue center)



2. Handing out of the donations.

The event was concluded with the handing out of the donations from both NCPD & NACC teams each having a person to hand them out on behalf of each organization. Dr. Mwangela Mikwa took that chance for NCPD and Ms. Lynne Kabaka represented NACC.



(handing out of the donations by NCPD & NACC to Nanana education and rescue center)

10. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the *National Council for Population and Development* affairs.

i) Principal activities

The principal activities of the council are;

- Analyse population issues and develop policies related to population
- Provide leadership and mobilize support for population programmes including coordinating population programmes implemented by different organizations
- Assess the impact of population programmes and make recommendations arising from such assessments
- Assist other organizations in dealing with population issues
- Identify and advise on population issues that may not be adequately or appropriately dealt with by the Government
- Advocate for political and other support to address population issues.

ii) Results

The results of the entity for the year ended June 30, 2022, are set out on page 1

iii) Directors

The members of the Board of Directors who served during the year are shown on page iv-vii.

iv) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. During the year there was no remittance to the Consolidated Fund.

v) **Auditors**

The Auditor General is responsible for the statutory audit of the *National Council for Population and Development* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board



Dr. Mohamed A. Sheikh

Secretary to the Board

Nairobi

Date:.....



11. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Directors to prepare financial statements in respect of that (National Council for Population and Development (NCPD)), which give a true and fair view of the state of affairs of the NCPD at the end of the financial year and the operating results of the NCPD for that year. The Directors are also required to ensure that the NCPD keeps proper accounting records which disclose with reasonable accuracy the financial position of the NCPD. The Directors are also responsible for safeguarding the assets of the NCPD.

The Directors are responsible for the preparation and presentation of the NCPD's financial statements, which give a true and fair view of the state of affairs of the NCPD for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NCPD; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the NCPD; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.


The Directors accept responsibility for the NCPD's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Direct. The Directors are of the opinion that the entity's financial statements give a true and fair view of the state of NCPD's transactions during the financial year ended June 30, 2022, and of the NCPD's financial position as at that date.

The Directors further confirms the completeness of the accounting records maintained for the NCPD, which have been relied upon in the preparation of the NCPD's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the NCPD will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The *NCPD* financial statements were approved by the Board on 30th September 2022 and signed on its behalf by:



Hon. David Ngugi

Chairman

Nairobi

Date. 6/02/2023



Dr. Mohamed A. Sheikh

Director General

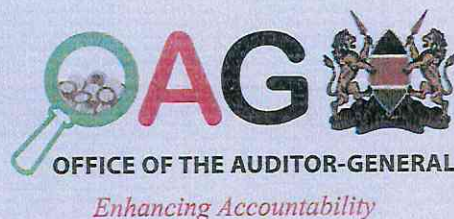
Nairobi

Date. 6/02/2023

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REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL COUNCIL FOR POPULATION AND DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements which considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations which have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner, to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution of Kenya, 2010, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Council for Population and Development set out on pages 1 to 28, which comprise of the statement of financial

Report of the Auditor-General on National Council for Population and Development for the year ended 30 June, 2022

position as at 30 June, 2022, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, 2010 and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Council for Population and Development as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the National Coordinating Agency for Population and Development (Amendment) Order, 2011.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Council for Population and Development Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

1. Outstanding Tax Refunds

The statement of financial position and as disclosed in Note 18 to the financial statements, reflects receivables from exchange transactions balance of Kshs.11,119,119 which includes trade receivables balance of Kshs.500,040 relating to outstanding tax refunds due from the Kenya Revenue Authority (KRA). As previously reported, Management has indicated that they are awaiting for approval from KRA to set off the outstanding tax refunds. However, by the time of finalizing this audit in January, 2023, no approval for set off had been received from KRA.

In the circumstances, it was not possible to confirm whether or when the outstanding taxes would be refunded.

2. Land without Title Deeds

The statement of financial position and as disclosed under Note 19 to the financial statements reflects property, plant and equipment balance of Kshs 43,586,101 which excludes two (2) parcels of land measuring 0.1 and 0.096 hectares both totalling 0.196 hectares. As previously reported, these parcels of land of unknown value have no ownership documents. Available information indicates that the Management has been in the process of acquiring Titles Deeds for the two parcels since June, 2016.

However, by the time of concluding this audit in January, 2023, the Council had not received the title deeds.

In the absence of ownership documents, it was not possible to confirm the rightful ownership of these parcels of land.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements which are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Council's ability to sustain its services, disclosing, as applicable, matters related to sustainability of its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Council or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Council's financial reporting process, reviewing the effectiveness of how the Council monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report which includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the

Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls which might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts which would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Council policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence which is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions, which may cast significant doubt on the Council's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Council to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner which achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Council to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls which are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters which may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

17 February, 2023

National Council for Population and Development (NCPD)
Annual Reports and Financial Statements
For the year ended June 30, 2022.

13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Donor Income	6	18,574,088	22,974,964
Transfers from Ministry	7	344,960,001	338,460,000
		363,534,089	361,434,964
Revenue from exchange transactions			
Finance income	8	1,432,165	-
Other income	9	1,428,000	2,332,469
Total revenue		366,394,253	363,767,433
Expenses			
Employee costs	10	193,237,835	185,286,749
Remuneration of directors (Include Board Expenses	11	7,226,275	8,317,475
Depreciation and amortization expense	12	15,117,981	18,579,108
Repairs and maintenance	13	4,835,776	17,243,338
Project Expenses	14	19,042,892	22,974,964
Use of Goods and Services	15	236,025,948	196,442,904
Finance costs	16	877,369	534,757
Total expenses		476,364,075	449,379,295
Net deficit for the year		(109,969,822)	(85,611,862)

The notes set out on pages 6 to 28 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 28 were signed on behalf of the Board of Directors by:


 Director General

Dr. Mohamed A. Sheikh


 Deputy Director

John Makau

ICPAK Member Number:6571


 Board Chair

Hon. David Ngugi

Date 

Date 02/06/2023

Date 6/02/2023

National Council for Population and Development (NCPD)
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14 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	17	113,783,572	87,224,944
Receivables from exchange transactions	18	11,119,119	111,492,325
		124,902,691	198,717,269
Non-current assets			
Property, plant and equipment	19	43,586,101	50,930,071
Intangible assets	20	3,119,534	4,654,576
		46,705,635	55,584,647
Total assets		171,608,326	254,301,916
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	21	52,065,928	26,804,731
Unexpended Grants	22	16,096,287	14,175,545
Total liabilities		68,162,215	40,980,276
Net assets		103,446,111	213,321,639
Capital Reserves			
Accumulated reserves		47,438,087	47,438,087
Accumulated surplus		56,008,024	165,883,552
Total net assets and liabilities		103,446,111	213,321,639

The Financial Statements set out on pages 1 to 28 were signed on behalf of the Board of Directors by:



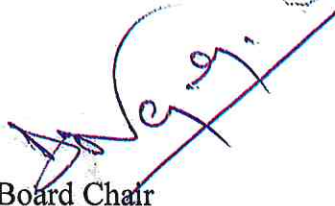
Director General
 Dr. Mohamed A. Sheikh

Date 29/02/2023



Deputy Director-Finance
 John Makau

ICPAK Member Number:6571
 Date 6/02/2023



Board Chair
 Hon. David Ngugi

Date 06/02/2023

15 STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2022

	Capital Fund	Accumulated Reserves	Total
At July 1, 2020	47,438,087	251,495,414	298,933,501
Surplus for the year	-	(85,611,862)	(85,611,862)
At June 30, 2021	47,438,087	165,883,552	213,321,639
At July 1, 2021	47,438,087	165,883,552	213,321,639
Surplus for the year	-	(109,969,822)	(109,969,822)
Restated at June 30, 2022	47,438,087	56,008,024	103,446,111

National Council for Population and Development (NCPD)
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16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations	6	18,574,088	22,974,964
Government grants and subsidies	7	344,960,001	338,460,000
Other income, rentals and agency fees	8 & 9	2,860,165	2,332,469
Total Receipts		366,394,253	363,767,433
Payments			
Compensation of employees		193,237,835	185,286,749
Goods and services	10	248,087,999	222,003,717
Finance cost	11,13,15	877,369	534,757
Project Expenses paid	16	19,042,892	22,974,964
Total Payments	14	461,246,095	430,800,187
Changes in Working capital			
(Increase)/ decrease in debtors	18	100,373,206	(59,610,924)
Increase / (decrease) in payables	21	25,261,197	24,657,106
Increase / (decrease) in unexpended grants	22	2,015,037	(1,089,617)
Net changes in working capital		127,649,439	(36,043,435)
Net cash flows from operating activities		32,797,598	(103,076,189)
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets	19	(5,050,600)	(2,153,782)
Purchase of intangible assets	20	(1,188,370)	(652,733)
Net cash flows used in investing activities		(6,238,970)	(2,806,516)
Net increase/(decrease) in cash and cash equivalents		26,645,864	26,558,628
Cash and cash equivalents at 1 JULY	17	87,224,945	193,107,647
Cash and cash equivalents at 30 JUNE	17	113,783,572	87,224,945

17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of Utilization
	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue	49,245,416	-30,664,227	18,581,189	18,574,088	7,101	100%
Public contributions and donations	355,092,400	-9,665,598	345,426,802	344,960,001	466,801	100%
Government grants and subsidies		1,432,165	1,432,165	1,432,165	-	100%
Finance Income	87,224,944.00	-3,240,618	83,984,326	83,984,326	-	100%
Income brought forward	0.00	1428000	1,428,000	1,428,000	-	100%
Other Income	491,562,760	(40,710,278)	450,852,482	450,378,579	473,903	100%
Total income						
Expenses						
Compensation of employees	213,096,317	(20,312,156)	192,784,161	193,237,835	(453,674)	100%
Other payments (Director remuneration)	7,500,000		7,500,000	7,226,275	273,725	96%
Finance cost	900,000	-	900,000	877,369	22,631	97%
Use of goods and services	220,821,027	10,266,105	231,087,132	240,861,724	(9,774,592)	104%
Grants and subsidies paid (Project expenses)	49,245,416	-30,664,227	18,581,189	19,042,892	(461,703)	102%
Depreciation & Amortization	-		-	15,117,981	(15,117,981)	0%
Total expenditure	491,562,760	(40,710,278)	450,852,482	476,364,075	(25,511,593)	
Surplus for the period	-	-	-	(25,985,496)	25,985,496	

18. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

The National Council for Population and Development was established as a State Corporation on 29th October 2004 through the legal Notice No. 120 contained in the Kenya Gazette Supplement No. 68. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *NCPDs* accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *NCPD*.

The financial statements have been prepared in accordance with the PFM Act, through legal notice No.120 contained in the Kenya Gazette Supplement No.68 require the Direct, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

National Council for Population and Development (NCPD)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. Adoption of New and Revised Standards

- i. *New and amended standards and interpretations in issue effective in the year ended 30 June 2022.*

Standard	Impact
Other Improvements to IPSAS	<p>Applicable: 1st January 2021:</p> <p>a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks.</p> <p>b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved.</p> <p>c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets.</p> <p>d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard.</p> <p><i>(The standard was not applicable to the entity during the year)</i></p>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2022.

Standard	Effective date and impact:
<p>IPSAS 41: Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy. <p><i>(The standard was not applicable to the entity during the year)</i></p>
<p>IPSAS 42: Social Benefits</p>	<p>Applicable: 1st January 2023</p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general purpose financial reports assess:</p> <ul style="list-style-type: none"> (a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and

National Council for Population and Development (NCPD)
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Standard	Effective date and impact:
	<p>(c) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.</p> <p><i>(The standard was not applicable to the entity during the year)</i></p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p>Applicable: 1st January 2023:</p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p><i>(The standard was not applicable to the entity during the year)</i></p>

iii. Early adoption of standards

The NCPD did not early – adopt any new or amended standards in year 2020/2021

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes and fines

The entity recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

b) Budget information

The original budget for FY 2021-2022 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

The rate of depreciation is as follows:

Furniture and Fittings	12.50%
Computers and Accessories	30%
Office equipment	12.50%
Motor Vehicles	25%

d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

e) Contingent liabilities

The council does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

f) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NCPD in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

g) Nature and purpose of reserves

The Council creates and maintains reserves in terms of specific requirements.

h) Changes in accounting policies and estimates

The Council recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

i) Service concession arrangements

The Council analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Council recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Entity also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

j) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

k) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

l) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the NCPD's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. During the year there were no judgements, estimates or assumptions made

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Council based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the council. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Council.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. Public Contributions and Donations

Description	2021-2022	2020-2021
	KShs	KShs
PRB	-	-
PRB Kshs	-	3,647,710
UNFPA	16,039,120	17,054,707
Unicef	-	-
CHAI	1,340,828	292,747
World Bank	-	98,000
Kuhri Kshs	1,707,422	1,881,800
Forex gain unexpended	(513,283)	
Total (Note 21)	18,574,088	22,974,964

The NCPD received restricted donations from several development partners. The Grants are recognized as income on a systematic and rational basis over the period necessary to match them with the related project costs

7. Transfers from Other Government Entities

Description	2021-2022	2020-2021
	KShs	KShs
Unconditional grants		
Operational Grant	322,960,001	322,960,000
Development Grant	22,000,000	15,500,000
Total government grants and subsidies	344,960,001	338,460,000

8. Finance Income

Description	2021-2022	2020-2021
	KShs	KShs
Forex gain - Unexpended (Note 21)	513,283	-
Forex gain (Misc dollar)	918,882	-
Total Other Income	1,432,165	-

9. Other Income

Description	2021-2022	2020-2021
	KShs	KShs
Disposal of assets	-	38,608
Miscellaneous Receipts	1,428,000	2,293,861
Total Other Income	1,428,000	2,332,469

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Employee Costs

Description	2021-2022	2020-2021
	KShs	KShs
Basic salary and wages	116,920,850	165,498,849
Other Allowances	48,631,638	108,298
Gratuity & Pensions	24,763,519	16,557,633
Leave allowance	2,921,829	3,121,969
Employee costs	193,237,835	185,286,749

11. Board /Council Expenses

Description	2021-2022	2020-2021
	KShs	KShs
Chairman's Honoraria	960,000	960,000
Directors emoluments	6,266,275	7,357,475
Total director emoluments	7,226,275	8,317,475

12. Depreciation and Amortization

Description	2021-2022	2020-2021
	KShs	KShs
Property, plant and equipment	12,394,569	15,268,034
Intangible assets	2,723,411	3,311,074
Total depreciation and amortization	15,117,981	18,579,108

13. Repairs and Maintenance

Description	2021-2022	2020-2021
	KShs	KShs
Repair of Motor Vehicle	3,879,172	7,271,304
Plant, Machinery & Equipment	843,123	3,180,166
Building repairs	113,480	6,791,868
Total repairs and maintenance	4,835,776	17,243,338

14. Project expenses

Description	2021-2022	2020-2021
	KShs	KShs
PRB KSHS*	-	3,647,710
Kuhri Kshs*	1,704,800	1,881,800
UNFPA	15,999,292	17,054,707
World Bank	-	98,000
CHAI project	1,338,800	292,747
Total Project Expenses	19,042,892	22,974,964

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. Use of goods and services

Description	2021-2022	2020-2021
	KShs	KShs
GOK -Utilities Supplies and Services	1,595,615	1,439,109
GOK-Communication Supplies and Services	9,683,246	15,531,709
GOK-Domestic Travel & Subsistence & Other	103,329,358	58,631,685
GOK-Foreign Travel & Subsistence & Trans	315,115	18,375
GOK-Printing Advert Info Supplies & Serv	13,292,134	7,068,717
GOK -Rentals of Produced Assets	26,560,299	29,263,136
GOK -Training Expenses	3,814,288	3,405,789
GOK -Hospitality supplies and Services	32,743,500	19,983,076
Insurance	18,255,703	33,227,705
GOK-Office and General supplies & service	7,791,599	7,594,565
GOK -Fuel and Lubricants	6,487,736	7,787,900
Other Operating expenses	3,522,309	3,616,651
Contracted Professional Services	5,390,038	4,983,344
Membership to Partners ,UNFPA	1,255,707	1,354,585
Research Feasibility Study & Design	1,749,300	2,536,559
Donation to Community	240,000	-
Total Use of Goods and Services	236,025,948	196,442,904

16. Finance costs

Description	2021-2022	2020-2021
	KShs	KShs
PRB (US\$)	-	19,971
PRB khs	-	3,330
KUHRI-Kshs	2,622	-
UNFPA	39,828	18,750
UNICEF	-	-
Recurrent	488,616	179,064
Development	321,741	469,601
miscellaneous	22,534	24,470
World Bank	-	-
CHAI	2,028	52,243
Forex loss /(gain)	-	(232,672)
Total finance costs	877,369	534,757

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. Cash and Cash Equivalents

Description	2021-2022	2020-2021
	KShs	KShs
Current account	113,783,572	87,224,944
Total cash and cash equivalents	113,783,572	87,224,944

17 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial institution	Account number	Foreign Amount	2021-2022	2020-2021
		@	KShs	KShs
a) Current account		117.8324		
BBK -Recurrent	045-1547933		32,107,759.74	10,408,176
BBK-Development	045-1548190		32,905,620.11	31,811,460
BBK-Miscellaneous	045-1099655		21,934,872.60	22,053,561
BBK-Miscellaneous dollar	221012119	\$ 91,138.20	10,739,032.84	9,828,297
CBA-Kuhri (US\$) (Bill & Melida gates)	6427120167	\$ 26,968.77	3,177,794.89	2,502,692
CBA-Kuhri Kshs (Bill & Melida gates)	6427120151		3,152,834.00	1,431,056
CBA-PRB Kshs (USAID)	6427120172		1,610,127.00	1,610,127
CBA-PRB (US\$) (USAID)	6427120015	\$ 9,142.41	1,077,272.11	985,095
CBA-UNFPA	6427120041		2,756,992.95	1,144,581
CBA-UNICEF	6427120028		1,952,052.00	3,229,880
CBA-SDI-HFA-World Bank	6427120193		625,589.00	625,589
CBA-MACRO (US\$) (USAID)	6427120036	\$ 10,990.48	1,295,034.64	1,184,224
CBA-LQAS Dollar (USAID)	6427120104	\$ 3,807.02	448,590.30	410,206
Grand total			113,783,572	87,224,944

<https://www.centralbank.go.ke/rates/forex-exchange-rates/> at 30 June 2022

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

23. Related Party Transactions

Nature of related party relationships

Entities and other parties related to the entity include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *entity*, holding 100% of the *NCPD's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the entity, both domestic and external.

	2021-2022	2020-2021
	KShs	KShs
Transactions with related parties		
Grants from the Government		
Grants from National Government	344,960,001	338,460,000
Total	344,960,001	338,460,000
Key management compensation		
Directors' emoluments	7,226,275	8,317,475
Compensation to the CEO	1,880,000	1,880,000
Compensation to key management	38,853,060	38,853,060
Total	47,959,335	49,050,535

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. Financial Risk Management

The NCPD's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The NCPD's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The NCPD's financial risk management objectives and policies are detailed below:

i) Credit risk

The council has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Financial Risk Management

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
As at 30 June 2022				
Receivables from exchange transactions	11,119,119	11,119,119	-	-
Bank balances	113,783,572	113,783,572	-	-
Total	124,902,692	124,902,692	-	-
As at 30 June 2021				
Receivables from exchange transactions	111,492,325	111,492,325	-	-
Bank balances	87,224,944	87,224,944	-	-
Total	198,717,269	198,717,269	-	-

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The board of directors sets the entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the entity's directors, who have built an appropriate liquidity risk management framework for the management of the NCPD's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Financial Risk Management

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2022				
Trade payables	-	9,870,103	100,857	9,970,960
Other payables	6,038,001	32,429,172	-	38,467,173
Employee benefit obligation	-	3,627,795	-	3,627,795
Unexpended grants	-	-	16,096,287	16,096,287
Total	6,038,001	45,927,070	16,197,144	68,162,215
As at 30 June 2021				
Trade payables	-	-	100,857	100,857
Other payables	26,703,874	-	-	26,703,874
Employee benefit obligation	-	2,046,768	-	2,046,768
Unexpended grants	-	-	14,081,250	14,081,250
Total	26,703,874	2,046,768	14,182,107	42,932,749

There were no material adjusting and non- adjusting events after the reporting period.

25. Ultimate and Holding Entity

The entity is a State Corporation/ or a Semi- Autonomous Government Agency under the National Treasury and Planning. Its ultimate parent is the Government of Kenya.

26. Currency

The financial statements are presented in Kenya Shillings (Kshs).

APPENDIX

APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Emphasis of matter	Land without Title Deed	The ownership documents provided	Processing of Title deed on going	June 2023

Director General



Date.....



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APPENDIX II: INTER-ENTITY TRANSFERS

ENTITY NAME:			
Break down of Transfers from the State Department of Planning and Development			
FY 2020/2022			
a.	Recurrent Grants		
		Bank Statement Date	Amount (KShs)
	Ministry of Planning and Development		FY 2021/2022
	Ministry of Planning and Development	02.08.2021	FY 2021/2022
	Ministry of Planning and Development	03.09.2021	FY 2021/2022
	Ministry of Planning and Development	04.10.2021	FY 2021/2022
	Ministry of Planning and Development	28.10.2021	FY 2021/2022
	Ministry of Planning and Development	01.12.2021	FY 2021/2022
	Ministry of Planning and Development	28.12.2021	FY 2021/2022
	Ministry of Planning and Development	01.02.2022	FY 2021/2022
	Ministry of Planning and Development	01.03.2022	FY 2021/2022
	Ministry of Planning and Development	01.4.2022	FY 2021/2022
	Ministry of Planning and Development	28.04.2022	FY 2021/2022
	Ministry of Planning and Development	02.06.2022	FY 2021/2022
	Ministry of Planning and Development	27.06.2022	FY 2021/2022
		Total	322,960,000
b.	Development Grants		
		Bank Statement Date	Amount (KShs)
	Ministry of Planning and Development		FY 2021/2022
	Ministry of Planning and Development	24.8.2021	FY 2021/2022
	Ministry of Planning and Development	12.01.2022	FY 2021/2022
	Ministry of Planning and Development	14.04.2022	FY 2021/2022
	Ministry of Planning and Development	25.04.2022	FY 2021/2022
		Total	22,000,000

The above amounts have been communicated to and reconciled with the parent Ministry

Chief Accountant

NCPD

Sign



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ANNEX – 1 FOREX DIFFERENCE

	@ 117.8324	Computed	Accounts	(Gain)/Loss
Forex gain working				
BBK-Miscellaneous dollar	\$ 91,138.20	10,739,033	9,820,151	(918,882)
CBA-Kuhri (US\$) (Bill & Melida gates)	\$ 26,968.77	3,177,795	2,905,884	(271,911)
CBA-PRB (US\$) (USAID)	\$ 9,142.41	1,077,272	985,095	(92,177)
CBA-MACRO (US\$) (USAID)	\$ 10,990.48	1,295,035	1,184,224	(110,810)
CBA-LQAS Dollar (USAID)	\$ 3,807.02	448,590	410,206	(38,384)

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ANNEX 2 – JOURNAL ENTRIES

No	Description	Debit	Credit
1	BBK-Miscellaneous dollar	918882	
	CBA-Kuhri (US\$) (Bill & Melida gates)	271910	
	CBA-PRB (US\$) (USAID)	92177	
	CBA-MACRO (US\$) (USAID)	110810	
	CBA-LQAS Dollar (USAID)	38383	
	Forex gain <i>(Being the forex gain for the year ended 30 June 2022)</i>		1432164
2	Contracted professional services	594000	
	Recurrent Bank <i>(Being the retainer to Ogeta Oluoch and Company Advocates omitted now booked)</i>		594000
3	Printing and Advertisement	701442	
	Accounts payable <i>(Being omitted expenditure now booked)</i>		701442
4	Contracted professional services	140940	
	General office supplies <i>(Being wrong classification now corrected)</i>		140940
5	Training expenses	278400	
	Training expenses	150000	
	Training expenses	195000	
	Membership & subscription <i>(Being wrong classification now corrected)</i>		623400
6	Office equipment	876700	
	Printing and Advertisement <i>(Being wrong classification for 11 cameras bought now corrected)</i>		876700
7	Donation to the community	240000	
	Office equipment <i>(Being correction of wrong classification for water tanks funds donated)</i>		240000
8	Communication services	1863500	
	Communication services	1863500	
	Communication services	1863500	

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	Communication services	1863500	
	Repairs and maintenance <i>(Being wrong classification of internet)</i>		7454000
9	Fuel and lubricants	1400000	
	Fuel and lubricants	1250000	
	Fuel and lubricants	200000	
	Fuel and lubricants	155000	
	Fuel and lubricants	325000	
	Repairs and maintenance m/vehicle <i>(Being wrong classification for fuel)</i>		3330000
10	KUHRI field expenses	567500	
	World Bank field expenses <i>(Being rectification of Kuhri expenses wrongly posted to world bank account)</i>		567500
11	CHAI field expenses	328000	
	CHAI Bank account <i>(Posting of omitted project expenditure)</i>		328000
12	Staff imprest - Jan 2022	345100	
	Staff imprest - Dec 2021	269500	
	Recurrent bank account <i>(Being omitted imprest)</i>		614600